DAVID LEINSDORF
ATTORNEY AT LAW

Received
County Administration
7/14/15
4:12 pm

P.O. BOX 187, 215 ELK AVENUE
CRESTED BUTTE, CO 81224-0187
EMAIL: david81224@gmail.com

TELEPHONE: (970) 349-6111
FACSIMILE: (970) 349-6243

CBOE # 59

EXHIBIT A
Page 1 of 1

July 14, 2015

Gunnison County Board of Equalization
200 East Virginia Avenue
Gunnison, CO 81230

Hand Delivered

Re: Account Number R003110
Account Number R031582 ✓
Account Number R027256
Account Number R003413
Account Number R070767

Dear Paula, Phil and Jonathan,

With this letter I am delivering five Petitions to the County Board of Equalization. Please schedule these five appeals in sequence any afternoon except July 21.

Many thanks.

Best regards,

David Leinsdorf

DL/lms

Enclosures: 5 Petitions to County Board of Equalization with protest letters and authorizations

2015 REAL PROPERTY NOTICE OF DETERMINATION

Gunnison County
COLORADO

Kristy McFarland
Gunnison County Assessor
221 N Wisconsin St, Suite A
Gunnison, CO 81230

Date of Notice: June 30, 2015
Phone: (970) 641-1085
Fax: (970) 641-7920
Email: assessor@gunnisoncounty.org
Website: http://www.gunnisoncounty.org/assessor.html

Received
County Adminstration
7/14/15

CBOE #59

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R031582	2015	200	3177-344-02-027

AGENT	LEGAL DESCRIPTION
LEINSDORF, DAVID PO BOX 187 CRESTED BUTTE, CO 81224-0187 OWNER: JD EQUITY LP	LOT 27 KAPUSHION ADDITION #2 #607297

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		2,534,900	2,534,900
TOTALS		$2,534,900	$2,534,900

The Assessor has carefully studied all the available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

The actual value of the property is determined by appropriate consideration of the approaches to appraisal set forth in § 39-1-103(5)(a), C.R.S.

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, § 39-8-106(1)(a), C.R.S.

The deadline for filing real property appeals is July 15.
The deadline for filing personal property appeals is July 20.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to last year's tax bill or ask your Assessor for a listing of the local taxing authorities.

Please refer to the reverse side of this notice for additional information.

Received
County Adminstration
7/14/15

CBOE # 59

APPEAL PROCEDURES

County Board of Equalization Hearings will be held from July 1 through August 5 at Gunnison County Courthouse or Blackstock Government Center.

To appeal the Assessor's decision, complete the Petition to the County Board of Equalization shown below, and mail or deliver a copy of both sides of this form to:

Gunnison County Board of Equalization
200 E Virginia Ave
Gunnison, CO 81230
(970) 641-0248

To preserve your appeal rights, your Petition to the County Board of Equalization must be postmarked or delivered on or before **July 15 for real property** and on or before **July 20 for personal property** – after such date, your right to appeal is lost. You may be required to prove that you filed a timely appeal; therefore, we recommend that all correspondence be mailed with proof of mailing.

You will be notified of the date and time scheduled for your hearing. The County Board of Equalization must mail a written decision to you within five business days following the date of the decision. The County Board of Equalization must conclude hearings and render decisions by August 5, § 39-8-107(2), C.R.S. If you do not receive a decision from the County Board of Equalization and you wish to continue your appeal, you must file an appeal with the Board of Assessment Appeals by September 12, § 39-2-125(1)(e), C.R.S.

If you are dissatisfied with the County Board of Equalization's decision and you wish to continue your appeal, you must appeal within 30 days of the date of the County Board's written decision to ONE of the following:

Board of Assessment Appeals
1313 Sherman Street, Room 315
Denver, CO 80203
(303) 866-5880
www.dola.colorado.gov/baa

District Court
Contact the District Court in the county where the property is located. See your local phone book for the address and telephone number.

Binding Arbitration
For a list of arbitrators, contact the County Commissioners at the address listed for the County Board of Equalization.

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day, § 39-1-120(3), C.R.S.

PETITION TO COUNTY BOARD OF EQUALIZATION

What is your estimate of the property's value as of June 30, 2014? (Your opinion of value in terms of a specific dollar amount is required for real property pursuant to § 39-8-106(1.5), C.R.S.)

$ 2,357,060

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, rent roll, original installed cost, appraisal, etc.)

See attached May 12, 2015 letter with property owner's authorization addressed to Kristy McFarland.

ATTESTATION

I, the undersigned owner or agent* of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature	Telephone Number	Date
[signature]	970.349.6111	7/8/2015

*Attach letter of authorization signed by property owner.

DAVID LEINSDORF
ATTORNEY AT LAW

P.O. BOX 187, 215 ELK AVENUE
CRESTED BUTTE, CO 81224-0187
EMAIL: david81224@gmail.com

TELEPHONE: (970) 349-6111
FACSIMILE: (970) 349-6243

July 17, 2015

Ms. Kristy McFarland
Gunnison County Assessor
Blackstock Government Center
221 N. Wisconsin Street, Suite A
Gunnison, CO 81230

Hand Delivered

Re: Schedule Number R031582
Lot 27 Kapushion Addition #2, Crested Butte
JD Equity LP
BOEQ #59

Dear Kristy,

Enclosed are the Petition to the Board of Equalization together with my May 12, 2015 letter to you supporting the owner's requested valuation. Within three working days, please email to me all data supporting your valuation.

If you have any questions about or want to discuss this request, let me know.

Many thanks.

Best regards,

David Leinsdorf

DL/lms

Enclosures: Petition to the Board of Equalization
May 12, 2015 letter

cc w/enc: Gunnison County Board of Equalization
Jeff Serra

Received
County Adminstration
7/14/15

DAVID LEINSDORF
ATTORNEY AT LAW

P.O. BOX 187, 215 ELK AVENUE
CRESTED BUTTE, CO 81224-0187
EMAIL: david81224@gmail.com

TELEPHONE: (970) 349-6111
FACSIMILE: (970) 349-6243

CBOE # 59

May 12, 2015

Ms. Kristy McFarland
Gunnison County Assessor
Blackstock Government Center
221 N. Wisconsin Street, Suite A
Gunnison, CO 81230

By Email: assessor@gunnisoncounty.org and United States Mail

EXHIBIT B
Page 1 of 3

Re: Account Number R031582
Lot 27, Kapushion Subdivision

Dear Kristy,

Enclosed is an agent authorization signed by Jeffrey R. Serra on behalf of the property owner's general partner. For the reasons outlined below, we request that you reduce the Current Year Actual Value by $177,840, to $2,357,060, or less. The requested valuation would still be 29% higher than in 2014.

Only three Kapushion Subdivision single-family residential sales with a "Good" construction quality and an "Average" condition are listed in the Assessor's 2015 reappraisal sales data:

Schedule Number	Quality / Condition	Building Actual Value	Living Area/sf	Building Value/sf
R031582	**Good / Ave**	**$2,041,320**	**3,516**	**$581**
R031585	Good / Ave	$2,030,060	3,675	$552
R031566	Good / Ave	$1,679,920	3,308	$508

The first schedule listed above **in bold** is the subject property. Living area, based on Owner and Parcel Information from the Gunnison County Assessor website, was computed at .65 for finished basements and .25 for garages. The average Building Actual Value for R031585 and R031566 is $530 per square foot. Applying $530 per square foot to the subject property yields a Building Actual Value of $1,863,480, a reduction of $177,840. Subtracting that amount from the Total Actual Value yields our requested Total Actual Value, $2,357,060.

If you have any questions or require any additional information, please let me know.

Received
County Adminstration
7/14/15

CBOE #59

EXHIBIT B
Page 2 of 3

Many thanks for your consideration.

Best regards,

David Leinsdorf

DL/lms

Enclosure: Authorization letter

xc w/out encl.: Jeffrey R. Serra
Gunner Teltow

Received
County Adminstration
7/14/15

JD Equity LP
805 Las Cimas Parkway, Suite 350
Austin, TX 78746-6177

CBOE #59

EXHIBIT B
Page 3 of 3

May 7, 2015

Ms. Kristy McFarland
Gunnison County Assessor
221 North Wisconsin Street, Suite A
Gunnison, CO 81230

Re: Account Number R031582
Lot 27, Kapushion Subdivision

Dear Ms. McFarland,

This letter is to confirm that attorney David Leinsdorf of Crested Butte, Colorado is authorized to represent JD Equity LP in protesting the 2015 Actual Value of Lot 27, Kapushion Subdivision, Town of Crested Butte, County of Gunnison.

Thank you for your consideration.

Sincerely,

JD Equity LP, a Texas limited partnership

By: _____
Jeffrey R. Serra, President,
Serra Management, L.L.C., a Texas
limited liability company, General Partner

Gunnison County
COLORADO

Gunnison County Administration
Phone: (970) 641–0248 • Fax: (970) 641–3061
www.GunnisonCounty.org

July 17, 2015

CBOE #59
Attn: David Leinsdorf
Jeffery Serra JD Equity LP
PO Box 187
Crested Butte, CO 81224
david81224@gmail.com

Schedule Number: R031582
Parcel Number: 3177-344-02-027
Property Description: LOT 27 KAPUSHION ADDITION #2 #607297

Dear Property Owner,

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Wednesday July 29, 2015 at 2:30 pm. The hearing will be held in the Board of County Commissioners meeting room, located in the Courthouse at 200 E. Virginia Ave. Gunnison, CO 81230. Please read the following information carefully.

You may appear before the Board in person, via telephone conference call, appear with your representative, or have your representative appear on your behalf. **If you plan to be represented by someone other than yourself at your hearing, please submit a letter of agency signed by you** to Bre Shelton by email at bshelton@gunnisoncounty.org, or by fax at 970-641-3061. **Please contact Bre prior to the hearing date to make a special request for a phone conference, if needed.**

1. You may submit your case in written form and waive a personal appearance before the Board. If your information is submitted in this manner, the Board will make a determination after reviewing the petition, any written evidence that has been provided, and after allowing the Assessor to give testimony and submit exhibits.

2. Upon your written request to the Assessor's Office at 221 N Wisconsin Street, Gunnison Colorado 81230, phone number 970-641-1085, the Assessor is required to make available to you, three (3) working days after receiving the request, all data supporting the valuation. Your request must be accompanied by your information supporting your valuation. This disclosure does not prohibit the introduction of additional data at the hearing discovered as a result of the exchange of the information.

3. Please provide one copy of the documentation that you plan to submit at the hearing, AND any documentation that has been provided to the Assessor's Office, by 8:00 am, two (2) business days prior to the hearing date of Wednesday July 29, 2015 to permit the exhibits to be presented to the Board. Please bring, or have delivered, such documentation to the County Administration Office located at 200 E. Virginia Avenue, Gunnison, Colorado. This documentation may also be faxed to 970-641-3061, or email to bshelton@gunnisoncounty.org. **If you must bring additional documentation to the hearing, please bring five (5) copies of each document.**

4. Because of the volume of cases before the Board of Equalization, all hearings scheduled are final and cannot be rescheduled. Hearings will go before the board in your absence. The Board will carefully consider all data submitted. If you cannot attend the hearing scheduled for you above, please contact Bre Shelton at 970-641-7600.

Sincerely,

Bre Shelton
Clerk to the Board of Equalization

Gunnison County Administration
200 E. Virginia Ave.
Gunnison, CO 81230

U.S. POSTAGE
ZIP 81230
02 1W
0001368390

David Leinsdorf
PO BOX 187
Crested Butte, CO 81224